

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
A deemed exchange occurred as a result of a significant modification resulting from changes in the timing of payments and a change in yield pursuant to Treasury Regulation 1.1001-3(e)(2) & (3). The Company intends to treat the deemed exchange as a recapitalization pursuant Internal Revenue Code Section 368(a)(1)(E).

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ 2016 tax year.
The Notes will trade under the CUSIP 05351LAE7.
The Notes are publicly traded and the fair market value of the Notes on the date of the deemed exchange was \$0.79625.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 01/12/2016

Print your name ▶ Patrick Willcocks Title ▶ Company Secretary and General Counsel

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	